

		FOR BHF USE			

LL2

Supportive Living Facility

2014

STATE OF ILLINOIS

DEPARTMENT OF HEALTHCARE & FAMILY SERVICES

COST REPORT FOR

SUPPORTIVE LIVING FACILITIES

(FISCAL YEAR 2014)

IMPORTANT NOTICE

THIS AGENCY IS REQUESTING DISCLOSURE OF INFORMATION THAT IS NECESSARY TO ACCOMPLISH THE STATUTORY PURPOSE AS OUTLINED IN SECTION 146.265 OF THE 89 IL ADMIN CODE. DISCLOSURE OF THIS INFORMATION IS MANDATORY. FAILURE TO PROVIDE ANY INFORMATION ON OR BEFORE THE DUE DATE WILL RESULT IN CESSATION OF PROGRAM PAYMENTS.

I. Facility ID Number: 1000083

Facility Name: Supportive Lvg of Washington

Address: 1150 New Castle Road Washington 61571

Number City Zip Code

County: Tazewell

Telephone Number: ( 309 ) 444-3641 Fax # (309) 444-8763

Federal Employer ID Number:

Date Current Owners were Certified: 09/24/2007

Type of Ownership:

<input type="checkbox"/>	VOLUNTARY, NON-PROFIT	<input checked="" type="checkbox"/>	PROPRIETARY	<input type="checkbox"/>	GOVERNMENTAL
<input type="checkbox"/>	Charitable Corp.	<input type="checkbox"/>	Individual	<input type="checkbox"/>	State
<input type="checkbox"/>	Trust	<input checked="" type="checkbox"/>	Partnership	<input type="checkbox"/>	County
		<input type="checkbox"/>	Corporation	<input type="checkbox"/>	Other
IRS Exemption Code		<input type="checkbox"/>	"Sub-S" Corp.		
		<input type="checkbox"/>	Limited Liability Co.		
		<input type="checkbox"/>	Trust		
		<input type="checkbox"/>	Other		

In the event there are further questions about this report, please contact:

Name: Susan McGhee Telephone Number: 314 587-7903

Email Address:

II. CERTIFICATION BY AUTHORIZED FACILITY OFFICER

I have examined the contents of the accompanying report to the State of Illinois, for the period from 01/01/2014 to 12/31/2014 and certify to the best of my knowledge and belief that the said contents are true, accurate and complete statements in accordance with applicable instructions. Declaration of preparer (other than provider) is based on all information of which preparer has any knowledge.

Intentional misrepresentation or falsification of any information in this cost report may be punishable by fine and/or imprisonment.

Officer or Administrator of Provider

(Signed) (Date)

(Type or Print Name) Susan McGhee

(Title) Chief Financial Officer

Paid Preparer

(Signed) (Date)

(Print Name and Title) Amanda Tinney Principal

(Firm Name & Address) CliftonLarsonAllen LLP 600 Washington Avenue, Suite 1800, St. Louis, MO 63101

(Telephone) (314) 925-4389 Fax 314 925-4350

MAIL TO: BUREAU OF HEALTH FINANCE

IL DEPT OF HEALTHCARE AND FAMILY SERVICES

201 S. Grand Avenue East

Springfield, IL 62763-0001

Phone # (217) 782-1630

Facility Name Supportive Lvg of Washington

Report Period Beginning: 01/01/2014 Ending: 12/31/2014

III. STATISTICAL DATA

A. Certified units; enter number of units and unit days

Date of change in certified units 11/24/2008

	1	2	3	4	
	Units at Beginning of Report Period	Type of Apartment	Units at End of Report Period	Unit Days During Report Period	
1	52	Single Unit Apartment	52	18,980	1
2	8	Double Unit Apartment	8	2,920	2
3		Other		2,920	3
4	60	TOTALS	60	24,820	4

B. Census-For the entire report period.

	1 Type of Unit	2 3 4 5 Resident Days by Unit and Primary Source of Payment				
		Medicaid Recipient	Private Pay	Other	Total	
5	Single Unit	9,013	10,283		19,296	5
6	Double Unit	668	365		1,033	6
7	Other	668	365		1,033	7
8	TOTALS	10,349	11,013		21,362	8

C. Percent Occupancy. (Column 5, line 8 divided by total certified bed days on line 4, column 4.) 86.07%

D. Indicate the number of paid bed-hold days the SLF had during this year 90 Also, indicate the number of unpaid bed-hold days the SLF had during this year. 30 (Do not include bed-hold days in Section B.)

E. Does page 3 include expenses for services or investments not directly related to SLF services?

YES ☐ NO ☒

F. Does the BALANCE SHEET reflect any non-SLF assets?

YES ☐ NO ☒

G. List all services provided by your facility for non-residents. (E.g., day care, "meals on wheels", outpatient therapy)

None

H. ACCOUNTING BASIS

ACCRUAL ☒ MODIFIED CASH\* ☐ CASH\* ☐

I. Is your fiscal year identical to your tax year? ☒ YES ☐ NO

Tax Year: 12/31 Fiscal Year: 12/31

\* All facilities other than governmental must report on the accrual basis.

J. Does the facility have any Illinois Housing Development Authority Loans outstanding? NO If yes, did the facility make all of the required payments of interest and principle? N/A  
If no, explain. N/A

K. Does the facility have any loans from the Federal Home Loan Bank outstanding? NO If yes, did the facility make all of the required payments of interest and principle? N/A  
If no, explain. N/A

L. Does the facility have any loans from the IL Dept of Commerce and Economic Opportunity outstanding? NO If yes, did the facility make all of the required payments of interest and principle? N/A  
If no, explain. N/A

## STATE OF ILLINOIS

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Facility Name: Supportive Lvg of Washington

Report Period Beginning:

01/01/2014

Ending:

12/31/2014

## IV. COST CENTER EXPENSES (please round to the nearest dollar)

Operating Expenses		Costs Per General Ledger				Reclassifications and Adjustments	Adjusted Total	
		Salary/Wage 1	Supplies 2	Other 3	Total 4			
	<b>A. General Services</b>							
1	Dietary and Food Purchase	64,034	121,499	2,109	187,642	(1,695)	185,947	1
2	Housekeeping, Laundry and Maintenance	27,126	17,416	89,314	133,856		133,856	2
3	Heat and Other Utilities			79,621	79,621	(546)	79,075	3
4	Other (specify):			6,573	6,573		6,573	4
5	<b>TOTAL General Services</b>	91,160	138,915	177,617	407,692	(2,241)	405,451	5
	<b>B. Health Care and Programs</b>							
6	Health Care/ Personal Care	383,286	2,171	998	386,455		386,455	6
7	Activities and Social Services	8,179	6,548	985	15,712		15,712	7
8	Other (specify):							8
9	<b>TOTAL Health Care and Programs</b>	391,465	8,719	1,983	402,167		402,167	9
	<b>C. General Administration</b>							
10	Administrative and Clerical	40,466	8,514	212,630	261,610	(59,701)	201,909	10
11	Marketing Materials, Promotions and Advertising			6,782	6,782		6,782	11
12	Employee Benefits and Payroll Taxes			119,122	119,122		119,122	12
13	Insurance-Property, Liability and Malpractice			66,480	66,480		66,480	13
14	Other (specify):							14
15	<b>TOTAL General Administration</b>	40,466	8,514	405,014	453,994	(59,701)	394,293	15
16	<b>TOTAL Operating Expense (Sum of lines 5, 9 and 15)</b>	523,091	156,148	584,614	1,263,853	(61,942)	1,201,911	16
	<b>Capital Expenses</b>							
	<b>D. Ownership</b>							
17	Depreciation			295,551	295,551		295,551	17
18	Interest			220,971	220,971		220,971	18
19	Real Estate Taxes			41,699	41,699		41,699	19
20	Rent -- Facility and Grounds			3,569	3,569		3,569	20
21	Rent -- Equipment							21
22	Other (specify):							22
23	<b>TOTAL Ownership</b>			561,790	561,790		561,790	23
24	<b>GRAND TOTAL (Sum of lines 16 and 23)</b>	523,091	156,148	1,146,404	1,825,643	(61,942)	1,763,701	24

Facility Name: Supportive Lvg of Washington

Report Period Beginning 01/01/2014 Ending: 12/31/2014

V. STAFFING AND SALARY COSTS (Please report each line separately.)

	Personnel	Number of FTE	Average Hourly Wage	
1	Registered Nurses	2.01	\$ 21.65	1
2	Licensed Practical Nurses			2
3	Certified Nurse Assistants	9.30	10.61	3
4	Activity Director & Assistants	0.37	10.24	4
5	Social Service Workers	0.39	12.42	5
6	Head Cook	1.01	15.32	6
7	Cook Helpers/Assistants	1.62	8.68	7
8	Dishwashers	1.43	9.76	8
9	Maintenance Workers	0.25	13.16	9
10	Housekeepers	2.11	8.93	10
11	Laundry			11
12	Managers	1.03	17.54	12
13	Other Administrative			13
14	Clerical	0.73	15.37	14
15	Marketing			15
16	AL Coordinator			16
17	Total (lines 1 thru 16)	20	\$ 8.98	17

VII. RELATED ORGANIZATIONS

A. Enter below the names of all related organizations. Attach an additional schedule if necessary.

RELATED SLF's & HEALTH CARE BUSINESSES

Name	1	City	2
Christian Homes, Inc.		Lincoln	

OTHER RELATED BUSINESS ENTITIES

Name	3	City	4	Type of Business	5

B. Does your facility receive services from a parent organization or home office; the costs for which were not included on page 3? YES ☐ NO ☒  
Name of related entity: \_\_\_\_\_ If yes, what is the value of those services? \$ \_\_\_\_\_  
(Please attach a separate schedule itemizing those services.)

C. Does page 3 include any costs derived from transactions (including rent) with related parties? YES ☒ NO ☐  
If so, please attach a separate schedule detailing the nature of those services, their costs as they appear on your books and the underlying cost to the related party (i.e., not including markup).

VI. (A) STATEMENT OF COMPENSATION AND OTHER PAYMENTS TO OWNERS, RELATIVES AND MEMBERS OF THE BOARD OF DIRECTORS.

	NAME and FUNCTION	Ownership Interest	Average Hours Per Work Week Devoted to this Business	Amount of Compensation for this Reporting Period	
1	N/A			\$	1
2					2
3					3
4					4
5					5
Total				\$	6

VI. (B) Management fees paid to unrelated parties Amount of Fee

1	N/A	\$	1
2			2
Total		\$	3

Facility Name: Supportive Lvg of Washington

Report Period Beginning:

01/01/2014

Ending:

12/31/2014

## VIII. OWNERSHIP COSTS

A. Purchase price of land 89,000 Year land was acquired 2006

B. Building Depreciation -- Including Fixed Equipment. Round all numbers to the nearest dollar.

\*Total units on this schedule must agree with page 2.

	1 Units*	FOR BHF USE ONLY	2 Year Acquired	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
1	60		2007-2009	2006	\$ 7,775,482	\$ 259,201	5-30	\$ 259,201	\$	\$ 1,879,075	1
2			2010		992	217	5	217		728	2
3			2011		55,737	4,135	Various	4,135		12,778	3
4			2012		2,339 #	586	5	586		1,122	4
5			SEE ATTACHMENTS2		51,982	4,413	Various	4,413		5,141	5
<b>Improvement Type</b>											
6	Landscaping			2006	31,548	2,103	15	2,103		16,300	6
7	Staking			2006	19,661	1,311	15	1,311		10,158	7
8	Paving and Surfacing			2006	47,898	3,193	15	3,193		24,747	8
9	Dump Fees			2006	11,514	768	15	768		5,949	9
10	Signage			2011	6,208	621	10	621		1,914	10
11	Patio			2011	5,706	380	15	380		1,268	11
12	Landscaping			2011	6,968	465	15	465		1,432	12
13	Mulch			2012	1,660	553	3	553		1,406	13
14	Ramp			2011	2,640	176	12	176		513	14
15	Parking			2013	2,280	1,140	2	1,140		1,615	15
16	Reconciling Item				1	28		28		(1)	16
17	TOTAL (lines 1 thru 16)				\$ 8,022,615	\$ 279,291		\$ 279,291	\$	\$ 1,964,145	17

C. Equipment Depreciation -- Including Transportation.

	Type	1 Cost	2 Current Book Depreciation	3 Straight Line Depreciation	4 Adjustments	5 Life in Years	6 Accumulated Depreciation	
18	Movable Equipment	\$ 289,336	\$ 16,260	\$ 16,260	\$	7	\$ 221,819	18
19	Vehicles	6,000				3	6,000	19
20	TOTAL (lines 18 and 19)	\$ 295,336	\$ 16,260	\$ 16,260	-		\$ 227,819	20

D. Depreciable Non-Care Assets Included in General Ledger.

	1 Description and Year Acquired	2 Cost	3 Current Book Depreciation	4 Accumulated Depreciation	
21		\$	\$	\$	21
22					22
23					23
24	TOTALS (lines 21, 22 and 23)	\$	\$	\$	24

Facility Name: Supportive Lvg of Washington

Report Period Beginning: 01/01/2014 Ending: 2/31/2014

IX. RENTAL COSTS

A. Building and Fixed Equipment

1. Name of Party Holding Lease: N/A

2. Does the facility also pay real estate taxes in addition to rental amount shown below on line 7, column 4? ☐ YES ☐ NO

		1	2	3	4	5	6		8. Is movable equipment rental included in building rental?
		Year Constructed	Number of Units	Date of Lease	Rental Amount	Total Yrs. of Lease	Total Years Renewal Option*		<input type="checkbox"/> YES <input type="checkbox"/> NO
3	Original Building			/ /	\$			3	9. Rental amount for movable equipment \$  10. If the facility rents any vehicles which are used for care-related purposes, please attach a schedule detailing the model year and make, the rental expense for this period and the use of the vehicle.
4	Additions			/ /				4	
5				/ /				5	
6				/ /				6	
7	TOTAL				\$			7	

X. INTEREST EXPENSE

	1	2		3	4	6		7	8	9	
	Name of Lender	Related**		Purpose of Loan	Date of Note	Amount of Note		Maturity Date	Interest Rate (4 Digits)	Reporting Period Int. Expense	
		YES	NO			Original	Balance				
	A. Directly Facility Related										
	Long-Term										
1	HUD- MORTGAGE		X	Refinance - Construction	9/1/13	5,840,000	5,736,239	10/1/48	3.7300	215,656	1
2	HUD- NOTE PAY	X		Refinance - Startup Construction	9/1/13	912,500	283,209	10/1/48	0.0000		2
3			X	Deferred Tax Cred Fees & Org Costs		93,218	79,389			5,315	3
4											4
	Working Capital										
4					/ /			/ /			4
5					/ /			/ /			5
6					/ /			/ /			6
7	TOTAL Facility Related					\$ 6,845,718	\$ 6,098,837			\$ 220,971	7
	B. Non-Facility Related										
8					/ /			/ /			8
9					/ /			/ /			9
10	TOTALS (lines 7, 8 and 9)					\$ 6,845,718	\$ 6,098,837			\$ 220,971	10

\* If there is an option to buy the building, please provide complete details on an attached schedule.  
\*\* If there is any overlap in ownership between the facility and the lender, this must be indicated in column 2.

## STATE OF ILLINOIS

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Facility Name: Supportive Lvg of Washington

Report Period Beginning: 01/01/2014

Ending: 12/31/2014

## XI. BALANCE SHEET - Unrestricted Operating Fund.

As of 12/31/2014

(last day of reporting year)

		1 Operating	2 After Consolidation*	
	<b>A. Current Assets</b>			
1	Cash on Hand and in Banks	\$ 464,805	\$	1
2	Cash-Patient Deposits			2
3	Accounts & Short-Term Notes Receivable- Patients (less allowance )	259,763		3
4	Supply Inventory (priced at )	7,764		4
5	Short-Term Investments			5
6	Prepaid Insurance	26,861		6
7	Other Prepaid Expenses	9,801		7
8	Accounts Receivable (owners or related parties)			8
9	Other(specify):			9
10	<b>TOTAL Current Assets</b> (sum of lines 1 thru 9)	\$ 768,994	\$	10
	<b>B. Long-Term Assets</b>			
11	Long-Term Notes Receivable			11
12	Long-Term Investments			12
13	Land	89,000		13
14	Buildings, at Historical Cost	7,886,532		14
15	Leasehold Improvements, at Historical Cost	136,083		15
16	Equipment, at Historical Cost	295,336		16
17	Accumulated Depreciation (book methods)	(2,191,964)		17
18	Deferred Charges	79,389		18
19	Organization & Pre-Operating Costs			19
20	Accumulated Amortization - Organization & Pre-Operating Costs			20
21	Restricted Funds	514,217		21
22	Other Long-Term Assets (specify):			22
23	Other(specify):			23
24	<b>TOTAL Long-Term Assets</b> (sum of lines 11 thru 23)	\$ 6,808,593	\$	24
25	<b>TOTAL ASSETS</b> (sum of lines 10 and 24)	\$ 7,577,587	\$	25

		1 Operating	2 After Consolidation*	
	<b>C. Current Liabilities</b>			
26	Accounts Payable	\$ 46,151	\$	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits	6,327		28
29	Short-Term Notes Payable			29
30	Accrued Salaries Payable	31,173		30
31	Accrued Taxes Payable	54,000		31
32	Accrued Interest Payable			32
33	Deferred Compensation			33
34	Federal and State Income Taxes			34
	<b>Other Current Liabilities(specify):</b>			
35				35
36	<b>Accured Liabilities</b>	3,681		36
37	<b>TOTAL Current Liabilities</b> (sum of lines 26 thru 36)	\$ 141,332	\$	37
	<b>D. Long-Term Liabilities</b>			
38	Long-Term Notes Payable	283,209		38
39	Mortgage Payable	5,736,239		39
40	Bonds Payable			40
41	Deferred Compensation			41
	<b>Other Long-Term Liabilities(specify):</b>			
42				42
43				43
44	<b>TOTAL Long-Term Liabilities</b> (sum of lines 38 thru 43)	\$ 6,019,448	\$	44
45	<b>TOTAL LIABILITIES</b> (sum of lines 37 and 44)	\$ 6,160,780	\$	45
46	<b>TOTAL EQUITY</b>	\$ 1,416,807	\$	46
47	<b>TOTAL LIABILITIES AND EQUITY</b> (sum of lines 45 and 46)	\$ 7,577,587	\$	47

\*(See instructions.)

Facility Name: Supportive Lvg of Washington

Report Period Beginning: 01/01/2014 Ending: 12/31/2014

**XII. INCOME STATEMENT (attach any explanatory footnotes necessary to reconcile this Schedule to Schedule IV.)**

	Revenue	Amount	
	<b>A. SLF Resident Care</b>		
1	Gross SLF Resident Revenue	\$ 2,007,355	1
2	Discounts and Allowances	(1,253)	2
3	<b>SUBTOTAL Resident Care (line 1 minus line 2)</b>	\$ 2,006,102	3
	<b>B. Other Operating Revenue</b>		
4	Special Services		4
5	Other Health Care Services		5
6	Special Grants		6
7	Gift and Coffee Shop		7
8	Barber and Beauty Care		8
9	Non-Resident Meals	1,695	9
10	Laundry		10
11	<b>SUBTOTAL OTHER OPERATING REVENUE (sum of lines 4 thru 10)</b>	\$ 1,695	11
	<b>C. Non-Operating Revenue</b>		
12	Contributions	545	12
13	Interest and Other Investment Income	3,715	13
14	<b>SUBTOTAL Non-Operating Revenue (sum of lines 12 and 13)</b>	\$ 4,260	14
	<b>D. Other Revenue (specify):</b>		
15			15
16	Rental Revenue/Misc	23,741	16
17	<b>SUBTOTAL Other Revenue (sum of lines 15 and 16)</b>	\$ 23,741	17
18	<b>TOTAL REVENUE (sum of lines 3, 11, 14 and 17)</b>	\$ 2,035,798	18

	Expenses	Amount	
	<b>A. Operating Expenses</b>		
19	General Services	407,692	19
20	Health Care/ Personal Care	402,167	20
21	General Administration	453,994	21
	<b>B. Capital Expense</b>		
22	Ownership	561,790	22
	<b>C. Other Expenses</b>		
23	Special Cost Centers		23
24	Non-Operating Expenses		24
25	Other (specify):		25
26			26
27			27
28	<b>TOTAL EXPENSES (sum of lines 19 thru 27)</b>	\$ 1,825,643	28
29	<b>Income Before Income Taxes (line 18 minus line 28)</b>	\$ 210,155	29
30	<b>Income Taxes</b>	\$	30
31	<b>NET INCOME OR LOSS FOR THE YEAR (line 29 minus line 30)</b>	\$ 210,155	31



Schedule IV - Column 5  
Adjustments

Line 1	Dietary and Food Purchases	(1,695)	Offset meal revenue	4710-10	
Line 1	Dietary and Food Purchases	0	Offset Vending Machine Income	4925-10	
Line 3	Heat and Utilities	0	Offset cable TV revenue, to the extent of expens	4730-30	
Line 3	Heat and Utilities	(546)	Offset Space Rental	4920-45	
Line 10	Administrative and Clerical	(7,597)	Nonallowable bank charges	7689-10	
Line 10	Administrative and Clerical	(500)	Capital Purchase (Contribution)	5121-10	
Line 10	Administrative and Clerical	(51,604)	Bad Debt	7650-10	7650-33
		<u>\$ (61,942.00)</u>			

Schedule VII - Question C

Related Organizations Transactions

Related Party	Nature of Services	Cost on Books	
Christian Homes, Inc.	Management Services	104,064	7205-10

Schedule XII

Income Statement - Other Revenue

Line 16	Space Rental	546	Offset to Line 3	
	Vending Revenue	0	Offset to Line 1	
	Miscellaneous Revenue	145		4970-10
	Insurance Gain	23,674		
	Gain/Loss - Sale of Equipm	(624)		
		<u>23,741</u>		

	1	FOR BHF USE ONLY	2	Year	3	Year	4	5	Current Book
	Units*			Acquired		Constructed	Cost		Depreciation
1				2013			18,509		1,461
2				2014			33,473		2,953
3									
4									
5									

6	Life in Years	7	Straight Line Depreciation	8	Adjustments	9	Accumulated Depreciation
	5-20		1,461				2,189
	5-15		2,953				2,953